Advisory for Annexure-B Filing for Refund Applications Involving Accumulated ITC

Annexure-B Offline Utility – Refund of Accumulated ITC

Introduction

The GSTN has issued an advisory dated May 18, 2026, introducing a standardised Annexure-B Offline Utility for filing refund applications involving accumulated Input Tax Credit (ITC) on the GST portal. Previously, taxpayers were required to upload Annexure-B in PDF format. In order to automate the refund filing process and enable system-based verification of invoices and documents, an Excel-based Annexure-B Offline Utility has now been deployed on the portal. All taxpayers filing refund applications under the eligible categories are required to use this prescribed utility going forward.

1: Refund Categories Requiring Annexure-B (Offline Utility)

Annexure-B is required to be furnished through the offline utility for the following refund categories where refund is claimed on account of accumulated ITC:

- Exports of Goods/Services without payment of tax (accumulated ITC) (excluding electricity)
- Supplies made to SEZ Unit/SEZ Developer without payment of tax
- ITC accumulated due to Inverted Tax Structure [Clause (ii) of first proviso to section 54(3)]
- Export of Electricity without payment of tax (accumulated ITC)

2: Structure and Data Entry in the Annexure-B Offline Utility

The Excel-based utility requires invoice-wise details of inward supplies to be reported HSN/SAC-wise, segregating invoices into separate line items based on distinct HSN/SAC codes and categories of input supplies (Inputs, Input Services, Capital Goods). The utility contains the following two tables:

- Table 1 – Reversal Details
- Table 2 – HSN/SAC-wise Inward Invoice Details for which ITC has been claimed in GSTR-3B

All columns must be filled specifically with respect to the HSN/SAC code and category of input supply reported in each line item, including taxable value, tax amount, and whether ITC is blocked under section 17(5) of the CGST Act. A maximum of 10,000 entries can be made in one offline utility file; where entries exceed this, multiple files may be used.

3: Reporting of Invoices with Multiple Categories / HSN-SAC Codes

Where a single invoice includes multiple categories of supplies (Inputs, Input Services, Capital Goods) and/or multiple HSN/SAC codes, taxpayers are required to:

- Split the invoice into separate line items in the offline utility.
- Ensure each line item represents only one category of input supply mapped to one HSN/SAC code.
- Proportionately distribute the invoice value and tax amounts across such line items.

Users are advised to read the instructions in the Read Me section (Point 6) of the utility carefully before entering data to avoid validation errors.

4: Uploading the Annexure-B JSON File to the GST Portal

Upon generation of the Annexure-B JSON file from the offline utility, the taxpayer shall upload the same on the RFD-01 screen. The upload steps are as follows:

- Login to the GST Portal and open the RFD-01 screen.
- Click on the hyperlink “Click to upload the Statement of invoices (Unutilized ITC)”.
- Upload the generated JSON file and proceed for system-based validation.

Upload limits: Up to 10,000 line items per utility file and up to 25 such files per refund application (total of 2,50,000 line items). Where entries exceed this limit, the remaining invoices may be submitted as supporting documents in PDF format.

What are the important points and validations to keep in mind?

Duplicate Document Validation

Duplicate validation is applied separately for each type of inward supply and document type, based on: Supplier GSTIN, Invoice Number, Invoice Date, Category of Input Supply, and HSN/SAC Code. Where the category and HSN/SAC are identical for the same invoice, only one line item should be reported. Multiple entries under identical parameters will not be accepted.

Reporting of ITC Reversals

- Reversals under Rules 38, 42, 43 of CGST Rules and section 17(5) shall be reported as per the corresponding month’s GSTR-3B.
- Other ITC reversals reflected in Table 4(B)(2) of GSTR-3B shall also be reported accordingly.
- Where multiple utility files are used, reversal amounts must be entered only in the final file; all prior files should reflect reversal amounts as zero. The system recalculates consolidated Net ITC after all JSON files are uploaded. Taxpayers are advised to review the consolidated summary carefully prior to submission.

Post-Upload Validation

- Uploaded invoices will be validated against GSTR-2B.
- For invoices pertaining to GSTR-2B periods up to October 2024 or earlier, the system will not carry out GSTR-2B validation. However, such invoices may still be entered and uploaded; the system will display a generic message indicating they are not validated, but they will be treated as validated documents. Taxpayers may proceed with filing in such cases.
- For invoices pertaining to November 2024 or later, any mismatches or validation failures will be reflected in an Invalid Documents Report.

General Usage Tips

- Copy-paste functionality has been enabled for dropdown values. Ensure the pasted value exactly matches the dropdown option, with no leading or trailing spaces. Do not paste data into any frozen/protected fields.
- Before using a newly downloaded utility, ensure any previous version of the Annexure-B Offline Utility is completely closed.
- Avoid unnecessary spaces while entering or pasting data, as these may cause errors during JSON generation or upload.
- Do not make any changes directly to the JSON file after it is generated. All modifications must be made in the offline utility, followed by revalidation and generation of a fresh JSON file. The JSON file name must not be altered after creation.